

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1       Page 119, between lines 40 and 41, begin a new paragraph and  
2       insert:  
3       "SECTION 131. IC 6-1.1-20.6-2, AS ADDED BY P.L.246-2005,  
4       SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5       JANUARY 1, 2007 (RETROACTIVE): Sec. 2. As used in this chapter,  
6       "homestead" has the meaning set forth in IC 6-1.1-20.9-1 (**as effective**  
7       **before January 1, 2009**).".  
8       Page 120, line 26, after "(RETROACTIVE)]:" insert " Sec. 6.5. (a)  
9       This subsection applies only to property taxes first due and payable  
10      after December 31, 2006, and before January 1, 2008. ~~attributable to~~  
11      ~~qualified residential property located in Lake County.~~ A person is  
12      entitled to a credit each calendar year under section ~~7(a)~~ **9.7** of this  
13      chapter against the person's property tax liability for property taxes first  
14      due and payable in that calendar year attributable to the person's  
15      ~~qualified residential property. However, the county fiscal body may, by~~  
16      ~~ordinance adopted before January 1, 2007, limit the application of the~~  
17      ~~credit granted by this subsection to homesteads.~~ **homestead.**".  
18      Page 120, delete lines 27 through 35.  
19      Page 121, line 14, strike "6.5(a) or".  
20      Page 123, between lines 12 and 13, begin a new paragraph and  
21      insert:  
22      "SECTION 136. IC 6-1.1-20.6-9.7 IS ADDED TO THE INDIANA  
23      CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
24      [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]: **Sec. 9.7. (a)**

1       **This section applies only to:**

2               **(1) property located in a county that contains property that is**  
3               **exempt under IC 6-1.1-10-2; and**

4               **(2) property taxes imposed for the March 1, 2006, or January**  
5               **15, 2007, assessment dates, regardless of the dates that an**  
6               **installment of the property taxes is due.**

7               **(b) A person is entitled to a credit against the person's property**  
8               **tax liability for property taxes imposed for the March 1, 2006, or**  
9               **January 15, 2007, assessment dates that are attributable to the**  
10              **person's homestead.**

11              **(c) The amount of the credit to which a person is entitled is the**  
12              **amount by which the person's property tax liability attributable to**  
13              **the person's homestead property for property taxes first due and**  
14              **payable in 2007 exceeds one and one-half percent (1.5%) of the**  
15              **assessed value that is the basis for determination of property taxes**  
16              **on the person's homestead property.**

17              **(d) A person is not required to file an application for the credit.**  
18              **The county auditor shall:**

19                      **(1) identify the property in the county eligible for the credit;**  
20                      **and**

21                      **(2) apply the credit to property tax liability on the identified**  
22                      **property.**

23              **(e) As soon as practicable after March 31, 2008, a county**  
24              **auditor shall apply the circuit breaker credit granted by this**  
25              **section to the taxpayers in the county for property taxes imposed**  
26              **for the March 1, 2006, or January 15, 2007, assessment date. The**  
27              **county auditor shall certify the total amount of circuit breaker**  
28              **credits granted in the county to the department of local**  
29              **government finance. Not later than ten (10) regular business days**  
30              **after receiving a certification from a county auditor, the**  
31              **department of local government finance shall review and certify**  
32              **the total amount of circuit breaker credits granted in a county to**  
33              **the department of state revenue.**

34              **(f) The department of state revenue shall distribute to the**  
35              **county auditor the amount certified by the department of local**  
36              **government finance in six (6) equal monthly installments beginning**  
37              **in the next month after the certification is received. There is**  
38              **appropriated the amount necessary to make the distributions to the**  
39              **department of state revenue from the state general fund, beginning**  
40              **July 1, 2007, and ending June 30, 2009.**

41              **(g) Notwithstanding IC 5-11-10-1 and IC 36-2-6-2, if after the**  
42              **application of the credit granted by this section, a taxpayer has**  
43              **overpaid the amount of property tax due, the county auditor shall,**  
44              **without a claim or an appropriation being required, pay the**  
45              **amount due the taxpayer from the money distributed to the county**  
46              **auditor under this subsection.**

47              **(h) No additional statement or revised statement of the amount**

1 of tax liability due is required under IC 6-1.1-22-8 or IC 6-1.1-22.5.  
2 The county auditor shall notify the county executive of the payment  
3 of the amount due and publish the allowance in the manner  
4 provided in IC 36-2-6-3. The county auditor shall use the  
5 distribution made to a county under this section to pay the refunds.  
6 The county auditor, however, may apply a refund amount of less  
7 than twenty-five dollars (\$25) as a credit against the next  
8 successive tax installment, if any, due in that year or a following  
9 year. The part of the distribution attributable to property tax  
10 liability that has not yet been paid shall be distributed to the  
11 various taxing units to replace revenue lost from the granting of  
12 credits under this section.

13 (i) A distribution under this section shall be treated as property  
14 taxes for all purposes."

15 Renumber all SECTIONS consecutively.

16 (Reference is to HB 1001 as printed January 17, 2008.)

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Representative Orentlicher